



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 13
Vol. XIII

തിരുവനന്തപുരം,
ബുധൻ

Thiruvananthapuram,
Wednesday

2024 ജനുവരി 31
31st January 2024

1199 മകരം 17
17th Makaram 1199

1945 മാഘം 11
11th Magha 1945

നമ്പർ
No.

394

SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 1869/Legn-3/2024/Leg.

Dated, Thiruvananthapuram, 31st January, 2024.

The Kerala General Sales Tax (Amendment) Bill, 2024 together with the Statement of Objects and Reasons and the Financial Memorandum is published, under Rule 69 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

Shaji C. Baby,
Secretary- In -Charge .



THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 2024

A

*BILL**further to amend the Kerala General Sales Tax Act, 1963.*

Preamble.-WHEREAS, it is expedient further to amend the Kerala General Sales Tax Act, 1963 for the purposes hereinafter appearing;

BE it enacted in the Seventy-fifth Year of the Republic of India as follows:-

1. *Short title and commencement.*-(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of section 5.*-In section 5, in sub-section (1), in the explanation (b), after the words and symbol “means and includes wine,”, the words and symbols “Horti-wine,” shall be inserted.

3. *Amendment of the schedule.*-In the schedule,-

(a) in serial number 2, under the heading “Foreign Liquor”, in the item (iv), after the word “Wine”, the words and symbol “including horti-wine” shall be inserted;

(b) after the explanation (i), the following shall be inserted, namely:-

“(ia) “Horti-wine” shall have the same meaning as assigned to it in clause (g) of rule 2 of the Kerala Small Scale Winery (for production of horti-wine from tropical fruits and agricultural products of Kerala) Rules, 2022.”.



STATEMENT OF OBJECTS AND REASONS

As per G.O.(P) No.136/2022/Taxes dated 25th October, 2022 and published as S.R.O. No.1053/2022 in the Kerala Gazette Extraordinary No.3745 dated 3rd November, 2023, the Government had sanctioned the production of horti-wine from the agricultural products available in the State except cereals. In para 547 of the Budget speech 2023-24 it was declared that the existing tax structure of Indian made wine will be made applicable to the hortiwine to help the farmers in the State. Sales Tax on Foreign Liquor is levied under the Kerala General Sales Tax Act, 1963 (15 of 1963). The Government have decided to fix the sales tax on horti-wine equivalent to the sales tax on Indian-made wine and to make suitable amendments in the Kerala General Sales Tax Act, 1963 (15 of 1963).

The Bill seeks to achieve the above object.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

K.N. BALAGOPAL.

